



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 811 MAIN STREET
CASHTON, WI 54619

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LUCY SCHMITZ of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/15/1998
(Signature of person responsible for accounts)	(Date)

CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY**Utility Address:** 811 MAIN STREET
CASHTON, WI 54619**When was utility organized?** 1/1/1909**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: LUCY SCHMITZ**Title:** VILLAGE CLERK**Office Address:**811 MAIN STREET
CASHTON, WI 54619**Telephone:** (608) 654 - 7828**Fax Number:** (608) 654 - 7983**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLPP.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLPP.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:** 1/1/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JOHN HAUSER**Title:** UTILITY SUPERVISOR**Office Address:**P.O. BOX 188
CASHTON, WI 54619**Telephone:** (608) 654 - 5160**Fax Number:** (608) 654 - 7383**E-mail Address:**

Name of utility commission/committee: CASHTON BOARD OF TRUSTEES

Names of members of utility commission/committee:ROBERT AMUNDSON, TRUSTEE
BARBARA BARGABOS, TRUSTEE
GERALD EDDY, PRESIDENT
GREGORY GEIER, TRUSTEE
LEVI MILLER, TRUSTEE
LUCY SCHMITZ, CLERK/TREASURER
NELBERT SEITZ, TRUSTEE
STEVEN TRESCHER, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	484,294	466,593	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	313,963	313,900	2
Depreciation Expense (403)	57,460	52,734	3
Amortization Expense (404-407)	0		4
Taxes (408)	45,273	40,021	5
Total Operating Expenses	416,696	406,655	
Net Operating Income	67,598	59,938	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	67,598	59,938	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	14,983	17,696	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	14,983	17,696	
Total Income	82,581	77,634	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	74		13
Total Miscellaneous Income Deductions	74	0	
Income Before Interest Charges	82,507	77,634	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	82,507	77,634	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,250,697	1,173,063	20
Balance Transferred from Income (433)	82,507	77,634	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,333,204	1,250,697	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENT	10,467	5
INTEREST ON ADVANCES	4,516	6
Total (Acct. 419):	14,983	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW LOBBYING FEES	74	9
Total (Acct. 426):	74	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	129,206	355,088	0	0	484,294	1
Less: interdepartmental sales	0	9,898	0	0	9,898	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	129,206	345,190	0	0	474,396	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	15,054		15,054	1
Electric operating expenses	47,333		47,333	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	5,017		5,017	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	67,404	0	67,404	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,826,733	1,746,088	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	818,908	767,113	2
Net Utility Plant	1,007,825	978,975	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	120,027	131,445	5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	120,027	131,445	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	92,448	23,582	8
Temporary Cash Investments (132)	214,894	188,255	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	51,931	52,463	11
Other Accounts Receivable (143)	198	10,392	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	51,202	60,824	14
Materials and Supplies (150)	38,661	39,734	15
Prepayments (165)	2,689	2,793	16
Other Current and Accrued Assets (170)	1,703	1,941	17
Total Current and Accrued Assets	453,726	379,984	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,581,578	1,490,404	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	118,513	118,513	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,333,204	1,250,697	23
Total Proprietary Capital	1,451,717	1,369,210	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	12,215		26
Total Long-Term Debt	12,215	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	19,230	27,598	28
Payables to Municipality (233)	3,801	3,595	29
Customer Deposits (235)	195	195	30
Taxes Accrued (236)	39,685	36,924	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	62,911	68,312	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	211	36
Total Deferred Credits	0	211	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	55,671	52,671	41
Total Liabilities and Other Credits	1,582,514	1,490,404	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	947,579	0	0	879,154	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	947,579	0	0	879,154	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	143,156	0	0	675,752	10
Total Accumulated Provision	143,156	0	0	675,752	
Net Utility Plant	804,423	0	0	203,402	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	128,924	638,189			767,113	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,568	37,892			57,460	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	855				855	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
ROUNDING		1			1	12
Total credits	20,423	37,893	0	0	58,316	13
Debits during year						14
Book cost of plant retired	5,791	330			6,121	15
Cost of removal	400				400	16
Other debits (specify):						17
					0	18
Total debits	6,191	330	0	0	6,521	19
Balance End of Year	143,156	675,752	0	0	818,908	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.20%	4.43%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	439				439	300	1
Other			32,990		32,990	33,344	2
Total Electric Utility					33,429	33,644	

Account	Total End of Year	Amount Prior Year	
Electric utility total	33,429	33,644	1
Water utility	5,232	6,090	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	38,661	39,734	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	118,513	1
Changes during year (explain):		
NONE		2
Balance end of year	118,513	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
CAPITAL LEASE PAYABLE	12/26/1996	12/26/2000	6.00%	12,215	1
Total for Account 224				12,215	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	36,924	1
Accruals:		
Charged water department expense	21,202	2
Charged electric department expense	24,071	3
Charged sewer department expense	375	4
Other (explain):		
NONE		5
Total Accruals and other credits	45,648	
Taxes paid during year:		
County, state and local taxes	36,924	6
Social Security taxes	5,156	7
PSC Remainder Assessment	685	8
Other (explain):		
WI GROSS RECIEPTS TAX	122	9
Total payments and other debits	42,887	
Balance end of year	39,685	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
				0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	52,291	380				52,671	1
Add credits during year:							
For Services	3,000					3,000	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	55,291	380	0	0	0	55,671	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
INVESTMENT IN MUNICIPPALITY	81,726	1
SEWER INVEST BEING RETIRED	38,301	2
Total (Acct. 123):	120,027	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,587	6
Electric	42,344	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	51,931	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
CREDIT MEMO DUECO	198	12
Total (Acct. 143):	198	
Receivables from Municipality (145):		
SEWER WS ALLOCATION	2,317	13
GENERAL INSURANCE EXPENSE	1,606	14
GENERAL PUBLIC FIRE PROTECTION	47,279	15
Total (Acct. 145):	51,202	
Prepayments (165):		
PREPAID INSURANCE	2,689	16
Total (Acct. 165):	2,689	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
GENERAL HEALTH INSURANCE	1,026	19
GENERAL PENSION EXPENSE	2,775	20
Total (Acct. 233):	3,801	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	929,555	856,855	0	0	1,786,410	1
Materials and Supplies	5,661	33,536	0	0	39,197	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	136,040	656,970	0	0	793,010	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	53,791	380	0	0	54,171	6
Other (specify):					0	7
Average Net Rate Base	745,385	233,041	0	0	978,426	
Net Operating Income	35,836	31,762	0	0	67,598	8
Net Operating Income as a percent of						
Average Net Rate Base	4.81%	13.63%	N/A	N/A	6.91%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	118,513	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,291,950	3
Other (Specify):		4
Total Average Proprietary Capital	1,410,463	
Net Income		
Net Income	82,507	5
Percent Return on Proprietary Capital	5.85%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

NO SIGNIFICANT SERVICE EXTENSIONS

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

THE VILLAGE LEASED A FORD TRACTOR IN 1997 THROUGH CASE CREDIT. THE UTILITY IS RESPONSIBLE FOR 50 PERCENT OF THE COSTS.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

THE ELECTRIC UTILITY RECLASSIFIED PLANT BASED UPON A PHYSICAL INVENTORY. THIS RECLASSIFICATION PRESENTED ON PAGES E- 7 AS AN ADJUSTMENT.

WHOLESALE COSTS OF POWER HAS DECREASED RESULTING FROM IMPLEMENTATION OF A NEW CONTRACT WITH DAIRYLAND POWER COOPERATIVE.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

I wrote about customers deposits last year and they responded that the deposits involved relate to individuals no longer customers of the utility. The utility was determining if state abandoned property rules apply.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 14, 1998

Ms. Lucy Schmitz, Clerk
Cashton Municipal Electric and Water Utility
811 Main Street
P.O. Box 188
Cashton, WI 54619-0188

Re: 1997 Analytical Review File DWCCA-0970-RL

Dear Ms. Schmitz:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of the Income Statement, page F-1, we noted an amount reported for Account 427, Interest on Long Term Debt, line 14. There were also dollars with interest reported in the Notes Payable schedule, page F-15. Please explain why nothing was reported in the Interest Accrued schedule, page F-17.
2. During our review of page W-1, we noted an amount reported for Account 470, Forfeited Discounts, line 2. However, the supporting schedule, page W-4, was not completed. Please complete supporting schedules in all future reports.
3. During our review of the Mains schedule on page W-14, we noted that you do not report any of the utility's mains as being distribution mains. In most utilities, Account 343, Transmission and Distribution Mains, the mains are primarily distribution mains. Supply mains are usually included in Account 316, Supply Mains, and are usually connected to some supply facility, for example a well. We have enclosed a copy of a water distribution system color coded for transmission and distribution system mains versus supply mains. Please make the necessary corrections to page W-14 and return a copy to us.
4. During our review of the Mains schedule, page W-14, we noted mains added, column (e). Please explain how these additions were financed.
5. We noted an amount reported on page E-2, Account 455, Other Electric Revenues, without detail explaining it in column (a). Please explain the amounts reported on lines 14 and 15, and continue this procedure in the future.

FINANCIAL SECTION FOOTNOTES

6. We noted on page iv that names of members of utility commission were not provided. Please provide these names and continue this procedure in the future.

7. The PSC is now using a computerized system to build an annual report data base. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your 1997 annual report. Please confirm these changes or indicate the necessary corrections:

Page Lines Column Reported As Should Be
F-7 10 e 641,649 675,752

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:mo:\\LX01\DWCCA\COMPL\ROSELEE\0970 Cashton.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	127,661	1
Total Sales of Water	127,661	
Other Operating Revenues		
Forfeited Discounts (470)	457	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,088	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,545	
Total Operating Revenues	129,206	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	4,480	8
Pumping Expenses (620-625)	11,765	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	9,633	11
Customer Accounts Expenses (901-904)	1,138	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	25,584	14
Total Operation and Maintenance Expenses	52,600	
Other Operating Expenses		
Depreciation Expense (403)	19,568	15
Amortization Expense (404-407)		16
Taxes (408)	21,202	17
Total Other Operating Expenses	40,770	
Total Operating Expenses	93,370	
NET OPERATING INCOME	35,836	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	116	282	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	116	282	
Metered Sales to General Customers (461)				
Residential	398	15,061	59,055	4
Commercial	58	5,540	15,283	5
Industrial				6
Total Metered Sales to General Customers (461)	456	20,601	74,338	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		47,278	8
Other Sales to Public Authorities (464)	14	1,513	5,763	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	473	22,230	127,661	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	47,278	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	47,278	
Forfeited Discounts (470):		
Customer late payment charges	457	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	457	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,088	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,088	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	4,029	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	451	4
Total Source of Supply Expenses	4,480	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)	9,898	6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)	1,867	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	11,765	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	4,018	17
Maintenance of Services (652)	1,800	18
Maintenance of Meters (653)	2,809	19
Maintenance of Hydrants (654)	701	20
Maintenance of Other Plant (655)	305	21
Total Transmission and Distribution Expenses	9,633	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,138	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	1,138	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	2,779	27
Office Supplies and Expenses (921)	1,603	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,150	30
Property Insurance (924)	1,477	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	7,828	33
Regulatory Commission Expenses (928)	355	34
Miscellaneous General Expenses (930)	10,392	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	25,584	
Total Operation and Maintenance Expenses	52,600	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		20,300	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		375	2
Net property tax equivalent		19,925	
Social Security		1,152	3
PSC Remainder Assessment		125	4
Other (specify): NONE			5
Total tax expense		21,202	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.267070				3
County tax rate	mills		7.549603				4
Local tax rate	mills		8.566560				5
School tax rate	mills		20.722295				6
Voc. school tax rate	mills		2.726972				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		39.832500				10
Less: state credit	mills		2.719535				11
Net tax rate	mills		37.112965				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.566560				14
Combined School Tax Rate	mills		23.449267				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		32.015827				17
Total Tax Rate	mills		39.832500				18
Ratio of Local and School Tax to Total	dec.		0.803761				19
Total tax net of state credit	mills		37.112965				20
Net Local and School Tax Rate	mills		29.829970				21
Utility Plant, Jan. 1	\$	911,532	911,532				22
Materials & Supplies	\$	6,090	6,090				23
Subtotal	\$	917,622	917,622				24
Less: Plant Outside Limits	\$	10,360	10,360				25
Taxable Assets	\$	907,262	907,262				26
Assessment Ratio	dec.		0.750091				27
Assessed Value	\$	680,529	680,529				28
Net Local & School Rate	mills		29.829970				29
Tax Equiv. Computed for Current Year	\$	20,300	20,300				30
Tax Equivalent per 1994 PSC Report	\$	17,099					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	20,300					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	726		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	51,188		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>51,914</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	5,929		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	53,239		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>59,168</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	345		23
Total Water Treatment Plant	<u>345</u>	<u>0</u>	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			726	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			51,188	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	51,914	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			5,929	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			53,239	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	59,168	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			345	23
Total Water Treatment Plant	0	0	345	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	26,075		26
Transmission and Distribution Mains (343)	536,901	26,940	27
Fire Mains (344)			28
Services (345)	87,673	2,321	29
Meters (346)	33,510	956	30
Hydrants (348)	92,506	3,700	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	777,165	33,917	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	3,056		35
Computer Equipment (391.1)	9,174		36
Transportation Equipment (392)	5,981	7,921	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	4,729		44
Other Tangible Property (399)			45
Total General Plant	22,940	7,921	
Total utility plant in service directly assignable	911,532	41,838	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	911,532	41,838	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			26,075 26
Transmission and Distribution Mains (343)	3,541		560,300 27
Fire Mains (344)			0 28
Services (345)	750		89,244 29
Meters (346)			34,466 30
Hydrants (348)	1,500		94,706 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,791	0	805,291
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,056 35
Computer Equipment (391.1)			9,174 36
Transportation Equipment (392)			13,902 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			4,729 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	30,861
Total utility plant in service directly assignable	5,791	0	947,579
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,791	0	947,579

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,970	1,970	1
February			2,530	2,530	2
March			2,109	2,109	3
April			2,066	2,066	4
May			2,186	2,186	5
June			2,217	2,217	6
July			2,562	2,562	7
August			2,225	2,225	8
September			2,152	2,152	9
October			2,234	2,234	10
November			2,055	2,055	11
December			1,462	1,462	12
Total for year	0	0	25,768	25,768	
Less: Measured or estimated water used in main flushing and water treatment during year				1,200	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				24,568	16
Less: Water sold				22,230	17
Losses and unaccounted for				2,338	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				209	21
Date of maximum: 6/27/1997					22
Cause of maximum:					23
FLUSHED HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				36	24
Date of minimum: 1/15/1997					25
Total KWH used for pumping for the year				110,950	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CREMER STREET	4	852	12	432,000	Yes	1
BRODY STREET	5	860	12	432,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	4	5	1
Location	CREMER STREET	BRODY STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	WORTHINGTON	PEERLESS	5
Year Installed	1960	1968	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	300	300	8
Pump Motor or Standby Engine Mfr	GE	FRANKLIN	10
Year Installed	1960	1994	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CREMER STREET		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1919		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	100		10
Total capacity in gallons	80,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	T	2.000	177				177
M	T	4.000	1,235				1,235
M	T	6.000	35,553	460	466		35,547
M	T	8.000	1,629				1,629
Total Within Municipality			38,594	460	466	0	38,588
Total Utility			38,594	460	466	0	38,588

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	451	4	3		452		1
M	1.000	6				6		2
M	2.000	4				4		3
M	4.000	5				5		4
M	6.000	2				2		5
Total Utility		468	4	3	0	469	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	445	12		24	481	34	1
1.000	8			1	9		2
1.500	2			1	3		3
2.000	5	1		3	9		4
4.000	2				2	2	5
6.000	2				2		6
Total:	464	13	0	29	506	36	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	402	49		6		24	481	1
1.000		5		3		1	9	2
1.500		2				1	3	3
2.000		3		3		3	9	4
4.000				1	1		2	5
6.000				1	1		2	6
Total:	402	59	0	14	2	29	506	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	75	2	2		75	2
Total Fire Hydrants	75	2	2	0	75	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	75
Number of distribution system valves end of year:	106
Number of distribution valves operated during year:	106

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

copy 1 of page W-8, line 27, column c, Acct 343

Additions were due to the replacement of 466' of 6" main.

Water Mains (Page W-15)

Main additions were part of the Wisconsin Avenue project that was financed by the Community Development Block Grants - Small Cities program through the Wisconsin Department of Commerce.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	350,393	1
Total Sales of Electricity	350,393	
Other Operating Revenues		
Forfeited Discounts (450)	1,461	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	3,234	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	4,695	
Total Operating Revenues	355,088	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	200,064	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	23,703	11
Customer Accounts Expenses (901-904)	1,096	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	36,500	14
Total Operation and Maintenance Expenses	261,363	
Other Expenses		
Depreciation Expense (403)	37,892	15
Amortization Expense (404-407)		16
Taxes (408)	24,071	17
Total Other Expenses	61,963	
Total Operating Expenses	323,326	
NET OPERATING INCOME	31,762	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
OTHER	1,461	1
Total Forfeited Discounts (450)	1,461	
Miscellaneous Service Revenues (451):		
NONE		2
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		4
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Generating, connections, dividends, tree cutting	3,148	6
Misc.	86	7
Total Other Electric Revenues (456)	3,234	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	11,036	11
Fuel (539)	9,153	12
Operation Supplies and Expenses (540)	3,663	13
Maintenance of Other Power Production Plant (543)	3,102	14
Total Other Power Generation Expenses	26,954	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	171,648	15
Other Expenses (546)	1,462	16
Total Other Power Supply Expenses	173,110	
Total Power Production Expenses	200,064	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	1,966	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	388	27
Maintenance of Lines (572)	6,295	28
Maintenance of Line Transformers (573)	1,615	29
Maintenance of Street Lighting and Signal Systems (574)	552	30
Maintenance of Meters (575)	2,520	31
Maintenance of Miscellaneous Distribution Plant (576)	10,367	32
Total Distribution Expenses	<u>23,703</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,096	33
Accounting and Collecting Labor (902)		34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>1,096</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	10,677	38
Office Supplies and Expenses (921)	1,592	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	1,885	41
Property Insurance (924)	3,426	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	12,969	44
Regulatory Commission Expenses (928)	520	45
Miscellaneous General Expenses (930)	2,539	46
Transportation Expenses (933)	2,892	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	36,500	
Total Operation and Maintenance Expenses	261,363	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		19,385	1
Social Security		4,005	2
Wisconsin Gross Receipts Tax		122	3
PSC Remainder Assessment		559	4
Other (specify): NONE			5
Total tax expense		24,071	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.267070				3
County tax rate	mills		7.549603				4
Local tax rate	mills		8.566560				5
School tax rate	mills		20.722295				6
Voc. school tax rate	mills		2.726972				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		39.832500				10
Less: state credit	mills		2.719535				11
Net tax rate	mills		37.112965				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.566560				14
Combined School Tax Rate	mills		23.449267				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		32.015827				17
Total Tax Rate	mills		39.832500				18
Ratio of Local and School Tax to Total	dec.		0.803761				19
Total tax net of state credit	mills		37.112965				20
Net Local and School Tax Rate	mills		29.829970				21
Utility Plant, Jan. 1	\$	834,556	834,556				22
Materials & Supplies	\$	33,644	33,644				23
Subtotal	\$	868,200	868,200				24
Less: Plant Outside Limits	\$	1,854	1,854				25
Taxable Assets	\$	866,346	866,346				26
Assessment Ratio	dec.		0.750091				27
Assessed Value	\$	649,838	649,838				28
Net Local & School Rate	mills		29.829970				29
Tax Equiv. Computed for Current Year	\$	19,385	19,385				30
Tax Equivalent per 1994 PSC Report	\$	17,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	19,385					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	1,498		18
Structures and Improvements (341)	29,739		19
Fuel Holders, Producers and Accessories (342)	23,246		20
Prime Movers (343)	159,646		21
Generators (344)	83,192		22
Accessory Electric Equipment (345)	49,379		23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	346,700	0	
TRANSMISSION PLANT			
Land and Land Rights (350)			25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			1,498	18
Structures and Improvements (341)			29,739	19
Fuel Holders, Producers and Accessories (342)			23,246	20
Prime Movers (343)			159,646	21
Generators (344)			83,192	22
Accessory Electric Equipment (345)			49,379	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	0	0	346,700	
TRANSMISSION PLANT				
Land and Land Rights (350)				25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)	6,314		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	150,691	17,446	38
Overhead Conductors and Devices (365)	17,089		39
Underground Conduit (366)			40
Underground Conductors and Devices (367)	91,531	7,383	41
Line Transformers (368)	49,370	5,643	42
Services (369)		700	43
Meters (370)	28,936	2,206	44
Installations on Customers' Premises (371)	245		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	23,824	3,629	47
Total Distribution Plant	368,000	37,007	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)	13,292		49
Office Furniture and Equipment (391)	3,828		50
Computer Equipment (391.1)	9,694		51
Transportation Equipment (392)	72,272	7,921	52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54
Laboratory Equipment (395)			55
Power Operated Equipment (396)			56
Communication Equipment (397)			57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			6,314 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)		(118,061)	50,076 38
Overhead Conductors and Devices (365)		86,081	103,170 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			98,914 41
Line Transformers (368)			55,013 42
Services (369)	330	31,980	32,350 43
Meters (370)			31,142 44
Installations on Customers' Premises (371)			245 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			27,453 47
Total Distribution Plant	330	0	404,677
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			13,292 49
Office Furniture and Equipment (391)			3,828 50
Computer Equipment (391.1)			9,694 51
Transportation Equipment (392)			80,193 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	20,770		58
Other Tangible Property (399)			59
Total General Plant	119,856	7,921	
Total utility plant in service directly assignable	834,556	44,928	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	 834,556	 44,928	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			20,770 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	127,777
Total utility plant in service directly assignable	330	0	879,154
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	330	0	879,154

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		1
7.2/12.5 kV (12kV)	0.10	2
14.4/24.9 kV (25kV)		3
Other:		
3 PHASE 2.4 4.16 KV		4
UNDERGROUND 2.4 4.16 KV	0.10	5
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		6
7.2/12.5 kV (12kV)		7
14.4/24.9 kV (25kV)		8
Other:		
NONE		9
Transmission System		
34.5 kV		10
69 kV		11
115 kV		12
138 kV		13
Other:		
NONE		14

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	3 11
Nonfarm	2 12
Total	5 13
Total customers on rural lines at end of year	5 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	1,349	Monday	01/13/1997	10:00	705
February	02	1,268	Thursday	02/13/1997	09:00	583
March	03	1,222	Thursday	03/06/1997	09:00	610
April	04	1,222	Tuesday	04/08/1997	11:00	533
May	05	1,084	Friday	05/09/1997	10:00	509
June	06	1,232	Tuesday	06/24/1997	12:00	522
July	07	1,301	Tuesday	07/01/1997	18:00	552
August	08	1,092	Monday	08/04/1997	10:00	528
September	09	1,082	Monday	09/01/1997	21:00	482
October	10	1,109	Monday	10/27/1997	10:00	555
November	11	1,246	Friday	11/21/1997	09:00	622
December	12	1,304	Wednesday	12/31/1997	12:00	692
Total		14,511				6,893

System Name DAIRYLAND POWER

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating		72	5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		72	7
Purchases		6,893	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		6,965	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		6,654	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		6,654	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		311	27
Total Energy Losses		311	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.4652%	29
Total Disposition of Energy		6,965	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RES	RG1	426	3,385	1
Total Sales for Residential Sales		426	3,385	
Commercial & Industrial				
COM	CG1	102	1,566	2
COM2	LP1	6	1,419	3
COM1	MP1	4	122	4
Total Sales for Commercial & Industrial		112	3,107	
Public Street & Highway Lighting				
HWY	MS1	1	162	5
Total Sales for Public Street & Highway Lighting		1	162	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		539	6,654	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		189,093	(17,951)	171,142	1
0	0	189,093	(17,951)	171,142	
		92,522	(8,584)	83,938	2
		81,028	(8,334)	72,694	3
		10,610	(712)	9,898	4
0	0	184,160	(17,630)	166,530	
		13,629	(908)	12,721	5
0	0	13,629	(908)	12,721	
				0	6
0	0	0	0	0	
0	0	386,882	(36,489)	350,393	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)	(c)				
Name of Vendor	DAIRYLAND POWER					1
Point of Delivery	STATION					2
Type of Power Purchased (firm, dump, etc.)	NON FIRM					3
Voltage at Which Delivered	2400					4
Point of Metering	GENERATIN PLANT					5
Total of 12 Monthly Maximum Demands -- kW	1,268					6
Average load factor	744.6740%					7
Total Cost of Purchased Power	171,648					8
Average cost per kWh	0.0249					9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak		11
January	705					12
February	583					13
March	610					14
April	533					15
May	509					16
June	522					17
July	552					18
August	528					19
September	482					20
October	555					21
November	622					22
December	692					23
Total kWh (000)	6,893	0				24
						25
						26
						27
	(d)		(e)			28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak		39
January						40
February						41
March						42
April						43
May						44
June						45
July						46
August						47
September						48
October						49
November						50
December						51
Total kWh (000)						52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	72	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,268	7
Date and Hour of Such Maximum Demand	2/13/1997 9	8
Load Factor	0.0065	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated	127	12
Maximum Continuous or Dependable Capacity--kW	1,965	13
Is Plant Owned or Leased?		14
Total Production Expenses	26,954	15
Cost per kWh of Net Generation (\$)	374	16
Monthly Net Generation --- kWh (000):		
January	5	17
February	0	18
March	0	19
April	1	20
May	2	21
June	0	22
July	37	23
August	0	24
September	25	25
October	0	26
November	2	27
December	0	28
Total kWh (000)	72	29
Gas Consumed--Therms	19,022	30
Average Cost per Therm Burned (\$)	19,022.0000	31
Fuel Oil Consumed Barrels (42 gal.)	57	32
Average Cost per Barrel of Oil Burned (\$)	32.3400	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	275	36
Average Cost per Gallon (\$)	4.0500	37
kWh Net Generation per Gallon of Fuel Oil	30	38
kWh Net Generation per Gallon of Lubr. Oil	262	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.1270	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	BLANK			1
Unit Identification	STATION			2
Type of Generation	RECIP			3
kWh Net Generation (000)	72			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	1,268			7
Date and Hour of Such Maximum Demand	2/13/1997 9			8
Load Factor	0.0065			9
Maximum Net Generation in Any One Day				10
Date of Such Maximum				11
Number of Hours Generators Operated	127			12
Maximum Continuous or Dependable Capacity--kW	1,965			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	26,954			15
Cost per kWh of Net Generation (\$)	374.3611			16
Monthly Net Generation --- kWh (000): January	5			17
February				18
March				19
April	1			20
May	2			21
June				22
July	37			23
August				24
September	25			25
October				26
November	2			27
December				28
Total kWh (000)	72			29
Gas Consumed--Therms	19,022			30
Average Cost per Therm Burned (\$)	0.4800			31
Fuel Oil Consumed Barrels (42 gal.)	57			32
Average Cost per Barrel of Oil Burned (\$)	32.0000			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	275			36
Average Cost per Gallon (\$)	4.0500			37
kWh Net Generation per Gallon of Fuel Oil	30			38
kWh Net Generation per Gallon of Lubr. Oil	262			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.1270			54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
BLANK	1	1962	RECIP	FAIRBANK MORSE	300	690
BLANK	3	1969	RECIP	FAIRBANK MORSE	700	1,600
BLANK	2	1932	RECIP	FAIRBANK MORSE	300	450
NONE						
Total						2,740
						4

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
1962	2,400	9	473	1	475	475
1969	2,400	56	1,140	1	1,190	1,190
1932	2,400	7	300	1	300	300
Total		72	1,913	3	1,965	1,965

1

2

3

4

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	550	160	5,085	1
Acquired during year	24	10	563	2
Total	574	170	5,648	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	574	170	5,648	6
Number end of year accounted for as follows:				7
In customers' use	528	150	4,843	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	46	20	805	12
Total end of year	574	170	5,648	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	135	45,027	1
Sodium Vapor	175	134	67,640	2
Sodium Vapor	250	27	49,086	3
Total		296	161,753	
Ornamental				
NONE				4
Total		0	0	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Copy 3 Page E-3

Acct 920 - Administrative & General Salaries

Increase due to utility's allocation of these salaries.

Acct 933 - Transportation Expense

Decrease due to less expenses necessary in 1997.

Electric Utility Plant in Service (Page E-06)

Copy 2 of Page E-6, Line 38, Column c, Acct 364

Additions due to parts and labor added to plant in service

Copy 2 of Page E-7, Line 38, column f, Acct 364

Adjustment due to reclassification of overhead conductors and services.

Line 39, column f, Acct 365

Adjustment due to reclass fo overhead conductors from pole, fixtures and towers.

Line 43, column f, Acct 369

Adjustment due to reclass fo services from poles, fixtures ans towers.
